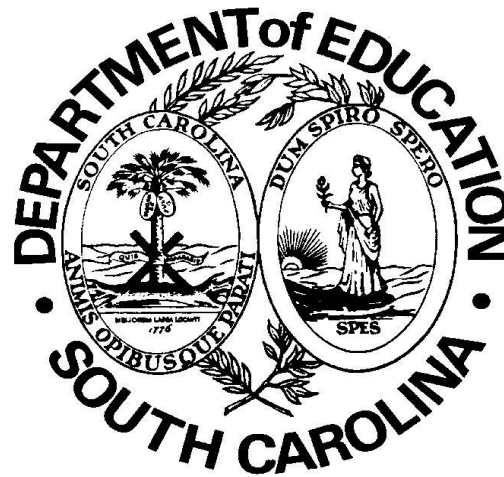


# FINANCIAL ACCOUNTING HANDBOOK

2013–14 UPDATES



SOUTH CAROLINA DEPARTMENT OF EDUCATION

*Mick Zais, Ph.D. State Superintendent of Education*

*Columbia, South Carolina*

*February 2014*

# **FINANCIAL ACCOUNTING HANDBOOK 2013–14 UPDATES**

Office of Auditing Services  
Nancy W. Williams, CPA, Director